

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW JERSEY	
Caption in Compliance with D.N.J. LBR 9004-1(b)	
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<i>Counsel to the Plan Administrator</i>	
In re:	Chapter 11
BED BATH & BEYOND INC., <i>et al.</i> , ¹	Case No. 23-13359 (VFP)
Debtors.	(Jointly Administered)

**ORDER SUSTAINING PLAN ADMINISTRATOR'S
TWENTY-SECOND OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS
(503(b)(9) Claims No. 4)**

The relief set forth on the following pages, numbered two (2) through four (4), is
ORDERED.

¹ The last four digits of Debtor Bed Bath & Beyond Inc.'s tax identification number are 0488. A complete list of the Debtors in these chapter 11 cases and each such Debtor's tax identification number may be obtained on the website of the Debtor's proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S TWENTY-
SECOND OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

Upon the objection (the “Objection”)² of the Plan Administrator, pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rules 3007-1, 3007-2, and 9013-1, objecting to the claims identified on the attached **Exhibit 1** (the “Disputed Claims”); and upon consideration of the record of these chapter 11 cases and the *Declaration of Michael Goldberg*; and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334; and venue being proper before this Court; consideration of the Objection and the relief requested being a core proceeding pursuant to 28 U.S.C. § 157(b); due and proper notice of the Objection having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Objection is in the best interests of the Debtors’ estates, their creditors and all parties in interest, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained.
2. As is set forth in the column entitled “Claim Amount & Classification if Objection Granted” on **Exhibit 1** to this Order, each Disputed Claim is hereby either (a) disallowed entirely or (b) reclassified as a Class 6 General Unsecured Claim.
3. The Claims and Noticing Agent is authorized to modify the Claims Register to reflect the relief granted by this Order.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Objection.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S TWENTY-
SECOND OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

4. Nothing in this Order shall affect any party's rights with respect to the Disputed Claims as reclassified, and all parties' rights with respect to such claims are reserved, including, for the avoidance of doubt, the Plan Administrator's or any estate representative's rights to object in the future to any Disputed Claim on any grounds permitted by bankruptcy or nonbankruptcy law.

5. Nothing in this Order shall be deemed (i) an admission as to the validity of any claim or as an allowance of any claim; (ii) a waiver of the Debtors' or Plan Administrator's rights to dispute any claim or interest, including the Disputed Claims set forth on **Exhibit 1** hereto, on any grounds, including, but not limited to, pursuant to section 502(d) of the Bankruptcy Code; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any claim is of a type referenced or defined in this Objection; (v) a waiver or limitation of any of the Debtors' or Plan Administrator's rights under the Plan, the Bankruptcy Code, or applicable law; or (vi) a waiver of any other substantive objection to the Disputed Claims.

6. Each Disputed Claim and the objections by the Plan Administrator thereto, as set forth on **Exhibit 1** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007. This Order shall be deemed a separate Order with respect to each such Disputed Claim. Any stay of this Order pending appeal by any Claimant whose claim is subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

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Debtors: BED BATH & BEYOND INC., *et al.*

Case No. 23-13359-VFP

Caption of Order: ORDER SUSTAINING PLAN ADMINISTRATOR'S TWENTY-
SECOND OMNIBUS OBJECTION (SUBSTANTIVE) TO CLAIMS

7. Notwithstanding any applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, or the Local Rules, this Order shall be effective immediately upon its entry.

8. The Court shall retain jurisdiction to construe and enforce this Order.

Exhibit 1

List of Disputed Claims

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's 22nd Omnibus Objection (503(b)(9) Claims No. 4)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim As Filed		Claim if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
1	Ataollahzadeh, Niyosha	5/12/2023	1024	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 Unliquidated \$500.00 \$0.00 \$500.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$500.00 \$500.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claimant has provided no supporting documentation establishing priority under any provision of Section 507(a).
2	Beale, Eva Marie	7/6/2023	9578	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$500,000.00 \$400,000.00 \$400,000.00 \$0.00 \$400,000.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$400,000.00 \$400,000.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for alleged trademark violations (not goods received by the Debtors on or after April 3, 2023). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) This claim is not entitled to administrative priority under Section 503(b)(1) because claimant has failed to establish that this claim (a) arose out a post-petition transaction with the debtor in possession and (b) directly and substantially benefitted the estate. (3) Claim is not entitled to priority under provision of Section 507(a).
3	Beale, Eva Marie	7/7/2023	10740	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$500,000.00 unliquidated \$100,000.00 \$0.00 \$100,000.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 DISALLOWED	This claim should be disallowed and expunged because it is based on the same liabilities alleged in Claim 9578.
4	Dabney, Constance Clark	7/7/2023	13699	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 unliquidated unliquidated unliquidated \$0.00 unliquidated	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) This claim is not entitled to administrative priority under Section 503(b)(1) because claimant has failed to establish that this claim (a) arose out a post-petition transaction with the debtor in possession and (b) directly and substantially benefitted the estate. (3) Claimant has failed to establish that the claim is entitled to priority under provision of Section 507(a)(4).
5	Hixson Utility District	6/27/2023	12369	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$766.82 \$0.00 \$0.00 \$766.82	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$766.82 \$766.82	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition utility services (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9).
6	ITA-MED CO./GABRIALLA	5/16/2023	1493	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$467.25 \$0.00 \$0.00 \$467.25	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$467.25 \$467.25	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. (2) The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
7	Lewis, Marcellus	7/6/2023	9257	BBBY Management Corporation	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$60,000.00 \$60,000.00 \$60,000.00 \$0.00 \$60,000.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00- Disallowed	This is a claim for severance pay, to which the Plan Administrator objects on the grounds that no severance benefits are owing to Claimant. Accordingly, the Plan Administrator asks that this claim be expunged and disallowed. To the extent the claim is Allowed in any amount, the Plan Administrator asks that the claim be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for severance pay (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) This claim is not entitled to administrative priority under Section 503(b)(1) because claimant has failed to establish that this claim (a) arose out a post-petition transaction with the debtor in possession and (b) directly and substantially benefitted the estate. (3) Claimant has failed to establish that the claim is entitled to priority under Section 507(a)(4).
8	Lewis-Joyner, Erica	7/25/2023	14982	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$2,500.00 Unliquidated \$0.00 \$2,500.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 -Disallow	This is a claim for wages, to which the Plan Administrator objects on the grounds that no wages are owing to Claimant. Accordingly, the Plan Administrator asks that this claim be expunged and disallowed. To the extent the claim is Allowed in any amount, the Plan Administrator asks that the claim be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for wages (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) Claimant has failed to establish that the claim is entitled to priority Section 507(a)(4).

BED BATH BEYOND INC., Case No. 23-13359 (VFP)
Exhibit 1 to Order Sustaining Plan Administrator's 22nd Omnibus Objection (503(b)(9) Claims No. 4)

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim As Filed		Claim if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
9	Madison Suburban Utility Dist	6/27/2023	11851	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$160.65 \$0.00 \$0.00 \$160.65	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$160.65 \$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition utility services (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9).
10	Makinen, Kristin	7/11/2023	12248	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$30.00 \$0.00 \$1,000.00 \$1,030.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$1,030.00 \$1,030.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
11	Managed Business Communications, Inc.	5/5/2023	218	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$520.00 \$0.00 \$330,314.34 \$330,834.34	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$330,834.34	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is not a claim for "goods" sold to the debtor in the ordinary course of the debtor's business and received by the debtor on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
12	MerchSource, LLC	6/29/2023	8108	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$100,083.13 \$0.00 \$2,530,765.28 \$2,630,848.41	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$2,630,848.41	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023.
13	Nevada Power Company d/b/a/ NV Energy	10/4/2023	17675	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$49,103.60 Unliquidated \$0.00 \$0.00 \$49,103.60	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0.00-DISALLOW	This claim should be disallowed and expunged because: (1) Claim is for utility services (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) According to the Debtors' books and records, no post-petition invoices are outstanding to Claimant. Accordingly, claim, if any, is not entitled to priority under Section 503(b)(1).
14	Newell Brands Distribution LLC	6/29/2023	7648	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$8,598.02 \$0.00 \$4,946,724.67 \$4,955,322.69	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0-DISALLOW	This claim should be disallowed and expunged because the Plan Administrator is informed and believes that it has been satisfied. To the extent that the claim is allowed in any amount, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023.
15	Newell Brands Distribution LLC	6/29/2023	7656	Buy Buy Baby, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$8,598.02 \$0.00 \$4,946,724.67 \$4,955,322.69	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0-DISALLOW	This claim should be disallowed and expunged because it asserts the same liabilities as Claim 7648.
16	Newell Brands Distribution LLC	6/29/2023	8708	Liberty Procurement Co. Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$8,598.02 \$0.00 \$4,946,724.67 \$4,955,322.69	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0-DISALLOW	This claim should be disallowed and expunged because it asserts the same liabilities as Claim 7648.
17	Newell Brands Distribution LLC	6/29/2023	8909	Bed Bath & Beyond of California Limited Liability Company	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$8,598.02 \$0.00 \$4,946,724.67 \$4,955,322.69	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0-DISALLOW	This claim should be disallowed and expunged because it asserts the same liabilities as Claim 7648.
18	Republic Services National Accounts LLC	7/5/2023	12900	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$311,806.19 \$0.00 \$5,933.30 \$317,739.49	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 0-DISALLOW	This claim should be disallowed and expunged because it has been amended and superseded by Claim 13312.

#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim As Filed		Claim if Objection Granted		Grounds for Objection
					Claim Class	Claim Amount	Claim Class	Claim Amount	
19	Republic Services National Accounts LLC	7/5/2023	13312	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$266,313.27 \$266,313.27 \$0.00 \$0.00 \$266,313.27	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$266,313.27 \$266,313.27	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim is for pre-petition utility services (not goods sold to and received by the Debtors within 20 days of the Petition Dates). Accordingly, claim is not entitled to priority under Section 503(b)(9). (2) According to the Debtors' books and records, no post-petition invoices are outstanding to Claimant. Accordingly, claim, if any, is not entitled to priority under Section 503(b)(1).
20	Rosenthal & Rosenthal, Inc.	7/7/2023	11724	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$143.75 \$0.00 \$407,801.03 \$407,944.78	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$407,944.78 \$407,944.78	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
21	TradeGuard LLC as Transferee of Trend Lab LLC	6/30/2023	13656	Liberty Procurement Co. Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$12,287.85 \$12,287.85 \$0.00 \$171,666.75 \$196,242.45	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$196,242.45 \$196,242.45	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. (2) The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9). (3) According to the Debtors' books and records, no post-petition invoices are outstanding to Claimant and Claim fails to establish any unpaid post-petition purchases. Accordingly, claim, if any, is not entitled to priority under Section 503(b)(1).
22	TradeGuard LLC as Transferee of Trend Lab LLC	6/28/2023	8892	Liberty Procurement Co. Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$12,287.85 \$0.00 \$183,954.60 \$196,242.45	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 DISALLOWED	This claim should be disallowed and expunged because: (1) the claim was amended and superseded by Claim 13656.
23	UMA Enterprises, Inc.	2/28/2024	19570	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$25,328.58 \$0.00 \$0.00 \$25,328.58	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 DISALLOWED	This claim was filed after the 7/7/23 bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. (2) The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
24	United National Closeout Stores dba United National Consumer Suppliers	6/14/2023	10634	Harmon Stores, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$8,592.00 \$0.00 \$0.00 \$8,592.00	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$8,592.00 \$8,592.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
25	US Foods, LLC.	7/3/2023	8444	Harmon Stores, Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$26,577.18 \$0.00 \$0.00 \$26,577.18	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$26,577.18 \$26,577.18	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
26	Water-Stream LLC	5/26/2023	2654	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$10,166.04 \$0.00 \$0.00 \$10,166.04	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$10,166.04 \$10,166.04	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. (2) The Plan Administrator is informed and believes that the subject goods were "drop shipped" directly to the customer. Accordingly, claim is not entitled to priority under Section 503(b)(9).
27	WICKER BONANZA LIMITED	7/20/2023	14394	Bed Bath & Beyond Inc.	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$91,889.28 \$0.00 \$0.00 \$91,889.28	Secured Admin 503(b)(9) Priority GUC Total	\$0.00 \$0.00 \$0.00 \$0.00 \$0.00 \$0.00 DISALLOWED	This claim was filed after the 7/7/23 bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).

					Claim As Filed		Claim if Objection Granted		Grounds for Objection
#	Name of Claimant	Date Claim Filed	Claim Number	Debtor Name	Claim Class	Claim Amount	Claim Class	Claim Amount	
28	Wonder Design Corp. Huang	7/24/2023	14761	Liberty Procurement Co. Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$413,960.80	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$413,960.80	
					Total	\$413,960.80	Total	\$413,960.80	
29	Xtreme Mats LLC	5/23/2023	2254	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$18,825.45	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$18,825.45	
					Total	\$18,825.45	Total	\$18,825.45	
30	YiKai Co. Limited	5/9/2023	605	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$102,203.13	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$102,203.13	
					Total	\$102,203.13	Total	\$102,203.13	
31	Yim, Sherry	5/10/2023	567	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim should be reclassified as a Class 6 General Unsecured Claim because: (1) Claim does not relate to goods sold by Claimant to the Debtor; and (2) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$199.61	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$199.61	
					Total	\$199.61	Total	\$199.61	
32	Zafar Projects Inc	8/22/2023	18855	Bed Bath & Beyond Inc.	Secured	\$0.00	Secured	\$0.00	This claim was filed after the 7/7/23 bar date applicable to claims under section 503(b)(9) and should be disallowed. If the claim is not disallowed, it should be reclassified as a Class 6 General Unsecured Claim because: (1) Claimant has failed to provide documentation establishing that the subject goods, if any, were actually received by the Debtors on or after April 3, 2023. Accordingly, claim is not entitled to priority under Section 503(b)(9).
					Admin	\$0.00	Admin	\$0.00	
					503(b)(9)	\$4,677.21	503(b)(9)	\$0.00	
					Priority	\$0.00	Priority	\$0.00	
					GUC	\$0.00	GUC	\$0.00	
					Total	\$4,677.21	Total	\$0.00 DISALLOWED	